

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

International Christian Consulate

(A company limited by guarantee)

Charity registration number: 1170909

Company registration number: 10119332

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

INTERNATIONAL CHRISTIAN CONSULATE
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INTERNATIONAL CHRISTIAN CONSULATE

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number	1170909
Company Registration Number	10119332
Trustees	Yochana Darling Abdulkader Skhiky (resigned 19 October 2021) Siroos Alizadeh (appointed 21 September 2020) Mark Jones (appointed 19 October 2021)
Registered address	2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Lloyds Bank plc Ariel House 2138 Coventry Road Sheldon Birmingham B26 3JW
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2021.

Objectives and activities

Objects and aims

The charity's main objective is to advance the Christian Faith and provide aid and support for people fleeing war, conflict and persecution, especially those who are suffering because of their Christian faith.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives, strategies and activities

The main activities include the provision of food and accommodation, integration support, discipleship and Christian fellowship, basic medical aid, and where necessary, safe housing for persecuted Christians. The charity also produces research reports and advocates on behalf of religious minority refugees. The charity has made significant progress in the construction of a retreat facility to provide intensive discipleship as well as prayer and support for trauma experienced by persecuted Christians.

Achievements and performance

Review of activities

The main theatre of activities was in Greece, where we were able to assist many people who had been forced from their homes and countries by Faith-based persecution and conflict. We sought to help them integrate into the local communities and to rebuild their lives, as well as to grow in their Christian faith. We also advocated on their behalf with the UK government and Greek asylum service, and collaborated with other Christian and non-Christian charities and organisations (e.g. UNHCR) to help us achieve our aims.

The COVID-19 pandemic has continued to impose restrictions on some of our activities, and the 7 month complete lockdown in Greece impacted the ability for some of our programs (primarily in-person classes and gatherings) to function normally. However, despite the challenges and heavy restrictions, the charity has continued to house, disciple and provide a wide range of practical and spiritual support for persecuted Christians in Greece. The charity was also able to complete a large part of the construction and development of the retreat facility, despite the lockdown, which will significantly compliment our existing programs in achieving our aims.

Financial review

The trustees are satisfied with the finances for the fifth year of operating. Total grants and donations received amounted to £191,398 (2020 - £116,730) and total expenditure amounted to £138,928 (2020 - £126,712). Funds carried forward amount to £258,046 (2020 - £205,576), which includes £175,313 (2020 - £110,731) in fixed assets.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Policy on reserves

It is the trustees' policy to maintain a balance of funds to enable the Charity to operate with a good financial base so that all financial commitments can be met. It is the Charity's intention to retain at least £10,000 in the bank as a reserve.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

International Christian Consulate is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees (who are also the directors of International Christian Consulate for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 6 January 2022 and signed on its behalf by:

.....
Yochana Darling
Trustee

INTERNATIONAL CHRISTIAN CONSULATE

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of International Christian Consulate (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of International Christian Consulate are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of International Christian Consulate as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
G W Schulz

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6 January 2022

INTERNATIONAL CHRISTIAN CONSULATE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	<u>191,398</u>	<u>-</u>	<u>191,398</u>	<u>116,370</u>
Total income		<u>191,398</u>	<u>-</u>	<u>191,398</u>	<u>116,370</u>
Expenditure on:					
Charitable activities	4	<u>138,928</u>	<u>-</u>	<u>138,928</u>	<u>126,712</u>
Total expenditure		<u>138,928</u>	<u>-</u>	<u>138,928</u>	<u>126,712</u>
Net income/(expenditure)		52,470	-	52,470	(10,342)
Transfers between funds		<u>164,044</u>	<u>(164,044)</u>	<u>-</u>	<u>-</u>
Net movement in funds		216,514	(164,044)	52,470	(10,342)
Reconciliation of funds					
Total funds brought forward		<u>41,532</u>	<u>164,044</u>	<u>205,576</u>	<u>215,918</u>
Total funds carried forward	9	<u><u>258,046</u></u>	<u><u>-</u></u>	<u><u>258,046</u></u>	<u><u>205,576</u></u>

The notes on pages 8 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

REGISTERED NUMBER: 10119332

BALANCE SHEET AS AT 30 APRIL 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	175,313	110,731
Current assets			
Cash at bank and in hand		84,203	95,805
Creditors: Amounts falling due within one year	8	<u>(1,470)</u>	<u>(960)</u>
Net current assets		<u>82,733</u>	<u>94,845</u>
Net assets		<u>258,046</u>	<u>205,576</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	164,044
Unrestricted income funds			
Unrestricted funds		<u>258,046</u>	<u>41,532</u>
Total funds	9	<u>258,046</u>	<u>205,576</u>

For the financial year ending 30 April 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 6 January 2022 and signed on their behalf by:

.....
Yochana Darling
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Christian Consulate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on cost
Motor vehicles	25% on cost
Building improvements	20% on cost

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	<u>191,398</u>	<u>191,398</u>	<u>116,370</u>
	<u>191,398</u>	<u>191,398</u>	<u>116,370</u>

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Refugee aid & accommodation		66,566	66,566	62,215
Travel & accommodation		5,368	5,368	10,059
Office rent		1,588	1,588	8,407
Consultancy fees		13,618	13,618	14,866
Small equipment		4,839	4,839	4,786
Office expenses		2,550	2,550	4,244
Legal & professional fees		739	739	2,931
Miscellaneous expenses		522	522	2,122
Bank charges & admin fees		2,413	2,413	1,789
Independent examination		1,470	1,470	1,470
Depreciation, amortisation and other similar costs		33,422	33,422	13,823
Staff costs	6	5,833	5,833	-
		<u>138,928</u>	<u>138,928</u>	<u>126,712</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

6 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>5,833</u>	<u>-</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Staff	<u>1</u>	<u>-</u>

No employee received emoluments of more than £60,000 during the year.

7 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Building improvements £	Total £
Cost				
At 1 May 2020	84,151	13,790	43,460	141,401
Additions	<u>-</u>	<u>-</u>	<u>98,004</u>	<u>98,004</u>
At 30 April 2021	<u>84,151</u>	<u>13,790</u>	<u>141,464</u>	<u>239,405</u>
Depreciation				
At 1 May 2020	4,610	10,344	15,716	30,670
Charge for the year	<u>1,683</u>	<u>3,446</u>	<u>28,293</u>	<u>33,422</u>
At 30 April 2021	<u>6,293</u>	<u>13,790</u>	<u>44,009</u>	<u>64,092</u>
Net book value				
At 30 April 2021	<u>77,858</u>	<u>-</u>	<u>97,455</u>	<u>175,313</u>
At 30 April 2020	<u>79,541</u>	<u>3,446</u>	<u>27,744</u>	<u>110,731</u>

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>1,470</u>	<u>960</u>

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

9 Funds

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	41,532	191,398	(138,928)	164,044	258,046
Restricted funds					
House of Faith fund	142,143	-	-	(142,143)	-
Retreat fund	21,901	-	-	(21,901)	-
	<u>164,044</u>	<u>-</u>	<u>-</u>	<u>(164,044)</u>	<u>-</u>
Total funds	<u>205,576</u>	<u>191,398</u>	<u>(138,928)</u>	<u>-</u>	<u>258,046</u>

The transfer from restricted to unrestricted funds was for buildings and improvements. The terms of the restriction were fulfilled once the improvements were completed, allowing the asset to be used on an unrestricted basis.

	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	19,997	89,681	(49,683)	(18,463)	41,532
Restricted funds					
Safe House fund	-	-	(18,463)	18,463	-
House of Faith fund	170,324	-	(28,181)	-	142,143
Retreat fund	25,597	26,689	(30,385)	-	21,901
	<u>195,921</u>	<u>26,689</u>	<u>(77,029)</u>	<u>18,463</u>	<u>164,044</u>
Total funds	<u>215,918</u>	<u>116,370</u>	<u>(126,712)</u>	<u>-</u>	<u>205,576</u>

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2021 £
Tangible fixed assets	175,313	-	175,313
Current assets	84,203	-	84,203
Current liabilities	<u>(1,470)</u>	<u>-</u>	<u>(1,470)</u>
Total net assets	<u>258,046</u>	<u>-</u>	<u>258,046</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2020 £
Tangible fixed assets	3,446	107,285	110,731
Current assets	39,046	56,759	95,805
Current liabilities	<u>(960)</u>	<u>-</u>	<u>(960)</u>
Total net assets	<u>41,532</u>	<u>164,044</u>	<u>205,576</u>